IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO.639 OF 2003

The Commissioner of Income Tax,
Central III, Mumbai — Appellant
vs.
M/s.Lyka Labs Ltd. — Respondent

Mr.R.Asokan i/b. Mr.S.S.Sarkar for the appellant.

**CORAM : R. M. LODHA &**
**J.P. DEVADHAR,JJ**.

**DATED : 28th October 2004**

**P.C.**

Heard.

2. The issue raised in the present appeal stands concluded by the Division Bench judgment of this Court in the case of Commissioner of Income-tax v. Sudarshan Chemicals Industries Ltd, 245 ITR 769. However, the learned counsel for the revenue submits that the said judgment is under appeal in the Supreme Court. Even if that be so, in so far as we are concerned, the issue stands concluded by the Division Bench judgment of this Court.

3. No substantial question of law arises.

4. Dismissed in limine.

**(R.M. LODHA,J.)**

(J.P. DEVADHAR,J.)